Tax," 32 HARV. L. REV. 587, 601. Hence it would seem to be subject to taxation under the Arizona statutes. Though the reasoning in the principal case seems erroneous, it should be noticed that the question of fact as to the value of the good-will could have been more accurately determined by the equalization board by taking as a basis of computation the average profits over a series of years, rather than the net profits of a single year.

TORTS — DAMAGES — NERVOUS SHOCK FROM FRIGHT CAUSED BY SPOKEN WORDS. — The defendant, a private detective, in order to induce the plaintiff to show him some letters, said to her: "I am from Scotland Yard. You are the woman we are after. You have been corresponding with a German spy." Because of the fright induced by these words, the plaintiff became seriously ill. The jury found that these threats and false statements were made for the purpose of frightening the plaintiff. *Held*, that the plaintiff could recover. *Janvier* v. *Sweeney and Barker*, [1919] 2 K. B. 316.

Upon the question of a recovery for nervous illness induced by fright without physical impact the authorities are still at variance. See 28 HARV. L. REV. 359–363; 15 HARV. L. REV. 304. For a variety of reasons, most jurisdictions deny a recovery where the action is based upon negligence. *Nelson* v. *Crawford*, 122 Mich. 466, 81 N. W. 335; *Spade* v. *Lynn R. Co.*, 168 Mass. 285, 47 N. E. 88; *Mitchell* v. *Rochester Ry.*, 151 N. Y. 107, 45 N. E. 354. *Contra*, *Dulieu* v. *White*, [1901] 2 K. B. 669. The same is true where the negligence consists of spoken words. *Braun* v. *Craven*, 175 Ill. 401, 51 N. E. 657. But even the courts that allow no recovery in negligence cases say that there would clearly be a recovery where the act was a wilful wrong. *Jeppsen* v. *Jensen*, 47 Utah, 536, 541, 155 Pac. 429, 431; *Davidson* v. *Lee*, 139 S. W. 904, 907 (Tex. Civ. App.); *Spade* v. *Lynn R. Co.*, *supra*, 290, 89. There is decisive authority that where the words or the act alone constitute an admitted tort, the defendant is liable for any nervous illness resulting proximately. *Lonergan* v. *Small*, 81 Kan. 48, 105 Pac. 27 (assault); *Engle* v. *Simmons*, 148 Ala. 92, 41 So. 1023 (trespass); *Garrison* v. *Sun Pub. Ass'n*, 207 N. Y. 1, 100 N. E. 430 (slander). Threats of bodily harm sent by letter and causing illness by reason of apprehension of violence have also been held to be ground for an action. *Houston* v. *Woolley*, 37 Mo. App. 15; *Grimes* v. *Gates*, 47 Vt. 594. But, in spite of numerous dicta, there are very few square decisions in favor of recovery for the consequences of fright induced by spoken words, where the words do not otherwise constitute an admitted tort. The principal case is therefore to be regarded as an important one in reaffirming the right of recovery established in an earlier English case. *Wilkinson* v. *Downton*, [1897] 2 Q. B. 57.

TRUSTS — POSTPONEMENT OF ENJOYMENT OF THE INTEREST OF A SOLE *CESTUI QUE TRUST* — MERGER OF LEGAL AND EQUITABLE ESTATES. — The testator devised certain realty to his wife in trust for herself for ten years and then to herself absolutely. He expressed a desire that the estate should remain intact during the trust period, but placed no restrictions on alienation and gave his wife the power in her will to designate a successor in the trusteeship. Accordingly she empowered her grandson to convey the land in fee. The latter, after the death of the testator's widow but before the expiration of the ten years, contracted to convey the land. *Held*, that he could pass good title. *Odom* v. *Morgan*, 99 S. E. (N. C.) 195.

Generally, if both the legal and equitable title to real estate held in trust become vested in the same person, there will be a merger resulting in absolute ownership and the consequent termination of the trust. *Swisher* v. *Swisher*, 157 Iowa, 55, 137 N. W. 1076. See *Woodward* v. *James*, 115 N. Y. 346, 357, 22 N. E. 150, 152. See 1 PERRY ON TRUSTS, 6 ed., 347. But this rule does not operate mechanically; where termination of the trust might injure the interests